

803 KAR 1:066. Recordkeeping requirements.

RELATES TO: KRS 337.275, 337.285

STATUTORY AUTHORITY: KRS 337.295

NECESSITY, FUNCTION, AND CONFORMITY: KRS 337.320 requires employers to keep records of hours of work and wages paid to employees subject to the provisions of the law. The statute provides that the executive director determine what information is needed. The function of this administrative regulation is to set forth the recordkeeping requirements for employers subject to the law.

Section 1. No particular order or form of records is prescribed by this administrative regulation. However, every employer who is subject to any of the provisions of the Act is required to maintain records for at least one (1) year after entry. Each employer shall keep the records required by these administrative regulation safe and accessible at the place or places of employment, or at one or more established central recordkeeping offices where such records are customarily maintained. Where the records are maintained at a central recordkeeping office, other than in the place or places of employment, such records shall be made available within seventy-two (72) hours following notice from the executive director or his authorized representative.

Section 2. Every employer shall maintain and preserve payroll or other records containing the following information and data with respect to each and every employee subject to the Act:

- (1) Name in full, and on the same record, the employee's identifying symbol or number if such is used in place of name on any time, work, or payroll records;
- (2) Social Security number;
- (3) Home address, including zip code;
- (4) Date of birth, if under eighteen (18);
- (5) Sex and occupation in which employed;
- (6) Time of day and day of week on which the employee's workweek begins. If the employee is part of a work force or employed in or by an employer all of whose workers have a workweek beginning at the same time on the same day, a single notation of the time off the day and beginning day of the workweek for the whole work force will suffice. If, however, any employee or group of employees has a workweek beginning and ending at a different time, a separate notation shall then be kept for that employee or group of employees;
- (7) Hours worked each workday and each workweek (for purposes of this section, a "workday" shall be any consecutive twenty-four (24) hours);
- (8) Regular rate of pay and total straight-time earnings or wages for all hours worked during the workweek;
- (9) Total overtime excess compensation for the workweek; that is, the excess compensation for overtime worked which amount is over and above all straight-time earnings and wages for the workweek;
- (10) Total additions to or deductions from wages paid each pay period. Every employer making additions to or deductions from wages shall also maintain, in individual employee accounts, a record of the dates, amounts, and nature of the items which make up the total addition and deductions;
- (11) Total wages paid each pay period and date of payment.

Section 3. Every employer who makes retroactive payment of wages or compensation due under KRS 337.275 and 337.285 shall:

- (1) Prepare a report each such payment showing the amount of such payment to each employ-

ee, the period covered by such payment, and the date of payment.

(2) The employer shall:

(a) File the original, which shall evidence payment by the employer and receipt by the employee, with the executive director or his authorized representative within ten (10) days after payment is made;

(b) Deliver a copy to the employee; and

(c) Preserve a copy as part of the employee's records.

Section 4. With respect to employees working on fixed schedules, an employer may maintain records showing instead of the hours worked each day and each week, the schedule of daily and weekly hours the employee normally works; and

(1) In weeks in which an employee adheres to this schedule, indicate by checkmark, statement, or other method that such hours were in fact actually worked by him; and

(2) In weeks in which more and less than the scheduled hours are worked, shows the exact number of hours worked each day and each week. (1 Ky.R. 510; eff. 3-12-1975; TAm eff. 8-9-2007.)